

PENNSYLVANIA STATE BOARD OF HOUSING

532-B SOUTH OFFICE BUILDING

HARRISBURG, PENNSYLVANIA

Bureau of Public Administration
Box 1667 University Station
Charlottesville, Virginia

February 8, 1939

File SBH 1-2027

TO: Chairman)
Executive Director (Local Housing Authorities of Pennsylvania
Chief Accountant)

FROM: PENNSYLVANIA STATE BOARD OF HOUSING

BULLETIN NO. 4

SUBJECT:

ACCOUNTING PROCEDURE FOR LOCAL HOUSING AUTHORITIES

1 A local Housing Authority shall include with its monthly
2 Financial Report of the Local Fund, as illustrated on Page 14
3 of Bulletin No. 1, Supplement No. 1, the following schedules:

4 A. Bank Account

5 B. Analysis of Expenditures

6 C. Ineligible Expenses of the Development Cost

7 Schedule A to be submitted with the Monthly Financial
8 Report of the Local Fund only if the Local Housing Authority
9 does not include any report of its Local Fund in its monthly
10 report to the United States Housing Authority.

11 Schedule A shall show the following:

12 1. All new donations from local sources.

13 2. Refunds from the United States Housing Authority.

14 3. Checks paid out on vouchers that are not entered
15 in the Vouchers Payable Account (such as payrolls,
16 postage, etc.).

17 (Form of Schedule A attached and marked Exhibit A)

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DOCUMENTS SECTION

1 Schedule B shall be submitted by ALL Local Authorities
2 with the Monthly Financial Report of their Local Funds. A
3 separate analysis will be required for each project.

4 This Schedule shall cover all disbursements as follows:

- 5 1. Expenditures previously reported.
- 6 2. Total disbursements to date.
- 7 3. Refunds from United States Housing Authority
8 (Form of Schedule B attached and marked Exhibit B).

9 The information for this Schedule can be taken from
10 the Local Fund Cost Analysis Register, by copying the totals
11 of the columns.

12 Schedule C shall be submitted by ALL Local Authorities
13 with its Monthly Financial Report of their Local Funds. This
14 Schedule shall list the unapproved vouchers, showing voucher
15 number and amount of each, with an explanation of the cost.
16 (Form of Schedule C attached and marked Exhibit C).

17 INTEREST ON BONDS

18 The United States Housing Authority has made a change in
19 respect to their Interest Fund. Page 6 - Section 19 of Part I
20 of the Manual of Instruction of Accounting Procedure instructs
21 the Local Authority to draw a check for the accrued interest
22 for the month and transfer to the "Interest Fund". It will
23 not be necessary to draw this check since the interest will be
24 allowed to accrue until the bonds are issued. At that time on
25 the Certificate of Purpose an amount equal to the accrued amount
26 of interest will be requested under "Interest During Development."

SCHEDULE A - EXHIBIT A

Bank Balance as per last Report		\$ 25,000.00
Deposits:		
New Donations from Local Sources		1,000.00
Refunds of U. S. H. A.		
Project #1	\$ 750.00	
Project #2	300.00	
Project #3	400.00	1,450.00
Others:		
Total		\$ <u>27,450.00</u>
Less:		
Vouchers not in the Accounts Payable	500.00	
Others	10,000.00	<u>10,500.00</u>
New Bank Balance		16,950.00

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SCHEDULE B - EXHIBIT B

ANALYSIS OF EXPENDITURES OF LOCAL FUND

PROJECT #1

		Exp. Prev. Reported	Total Exp. shown on books to date	Exp. for month of	Refund from USHA
7-10	<u>Administrative</u>				
10. 1	Pay Roll - Executive	.....	.....	.....	.....
10. 2	Pay Roll - Technical	.....	.....	.....	.....
10. 3	Pay Roll - Site	.....	.....	.....	.....
10. 4	Legal Services and Exp.	.....	.....	.....	.....
10. 5	Travel	.....	.....	.....	.....
10. 6	Rent - Office	.....	.....	.....	.....
10. 7	Furniture and Fixtures - Off.	.....	.....	.....	.....
10. 8	Supplies - Office Sundry	.....	.....	.....	.....
10. 9	Printing	.....	.....	.....	.....
10.10	Communication Service	.....	.....	.....	.....
10.11	Photographs	.....	.....	.....	.....
10.12	Fidelity Bond Premiums, etc.	.....	.....	.....	.....
10.13	Advertising	.....	.....	.....	.....
10.14	Trustees' Fees	.....	.....	.....	.....
7-20	<u>Carrying Charges</u>				
20. 1	Interest During Development	.....	.....	.....	.....
20. 2	Insurance During Development	.....	.....	.....	.....
7-30	<u>Architectural and Engineering</u>				
30. 1	Fees - Under Contract	.....	.....	.....	.....
30. 2	Fees - Other	.....	.....	.....	.....
30. 3	Travel	.....	.....	.....	.....
30. 4	Boring and Test Pits	.....	.....	.....	.....
30. 5	Blueprinting, etc.	.....	.....	.....	.....
30. 6	Models	.....	.....	.....	.....
7-40	<u>Acquisition of Site</u>				
40. 1	Land Purchase Price	.....	.....	.....	.....
40. 2	Land Donation Value	.....	.....	.....	.....
40. 3	Accrued Taxes Waived	.....	.....	.....	.....
40. 4	Surveys, Maps	.....	.....	.....	.....
40. 5	Appraisal Fees	.....	.....	.....	.....
40. 6	Title Examination	.....	.....	.....	.....
40. 7	Options (Consideration for)	.....	.....	.....	.....
40. 8	Legal Services (Land only)	.....	.....	.....	.....
40. 9	Legal Expenses (Land only)	.....	.....	.....	.....
40.10	Commissions	.....	.....	.....	.....
40.11	Recording Fee	.....	.....	.....	.....
40.12	Relocation of Tenants-Labor
40.13	Relocation of Tenants-Other
40.14	Demolition and Clearing
	TOTAL



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SCHEDULE C - EXHIBIT C

INELIGIBLE EXPENSES

of the

DEVELOPMENT COST

Voucher No.	Amount	Explanation
10	\$ 50.00	Luncheon for Newspapermen
15	40.00	Extra legal service
30	22.00	Personal traveling Expenses
64	<u>125.00</u>	Reception for Officials of Washington
	\$237.00	TOTAL INELIGIBLE COST

